

# City of Upland



Financial Update  
October 31, 2018  
Fiscal Year 2018-2019

## 2018-2019 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/18 (Preliminary)*	\$	17,384,410
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\* Subject to change due to FY 2017-18 year-end and audit adjustments

Revenues	\$	6,482,992
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Expenditures	<u>(10,401,795)</u>
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YTD Revenues over (under) expenditures	(3,918,803)
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Fund Balance Designations	(4,653,473)
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Estimated Fund Balance at 10/31/18	<u>\$</u>	<u>8,812,134</u>
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Over/(Under) 17.5% Reserve Limit		1,616,308
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**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended October 31, 2018**

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<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	
Property Tax	\$ 20,162,228	\$ 14,826,546	\$ 16,621,280	\$ 72	0.0%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	2,340,914	16.7%
Business License Tax	1,058,722	1,036,158	950,000	208,285	21.9%
Other Taxes	745,414	801,575	745,530	176,113	23.6%
Franchise Tax	1,184,255	1,048,487	1,230,000	-	0.0%
Licenses & Permits	1,861,777	2,229,555	1,483,460	660,050	44.5%
Revenue from Other Governments	1,771,661	414,401	114,860	18,000	15.7%
Charges for Services	4,290,835	2,657,170	2,086,640	756,164	36.2%
Fines & Forfeitures	619,646	694,978	549,240	195,379	35.6%
Use of Money & Property	468,503	1,345,908	1,390,480	1,337,794	96.2%
Other Revenue	2,219,580	2,284,164	2,047,941	790,221	38.6%
Transfers In	437,960	-	-	-	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 48,113,886</b>	<b>\$ 40,147,863</b>	<b>\$ 41,195,221</b>	<b>\$ 6,482,992</b>	<b>15.7%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended October 31, 2018**

<b>Department Name</b>	<b>Annual Budget</b>	<b>YTD Expend.</b>	<b>YTD Encumb</b>	<b>Available Budget</b>	<b>Percent Utilized</b>
General Government	\$ 3,389,150	\$ 400,454	\$ 70,750	\$ 2,917,946	11.8%
Administrative Services	5,237,900	1,100,097	1,868,178	2,269,625	21.0%
Development Services	1,749,471	403,263	475,386	870,822	23.1%
Police	22,309,670	5,970,614	578,821	15,760,235	26.8%
Fire	58,740	38,377	-	20,363	65.3%
Community Services	1,657,850	500,347	168,320	989,183	30.2%
Public Works	6,716,230	1,988,643	1,213,518	3,514,068	29.6%
Transfers Out	-	-	-	-	0.0%
<b>General Fund</b>	<b>\$ 41,119,011</b>	<b>\$ 10,401,795</b>	<b>\$ 4,374,974</b>	<b>\$ 26,342,242</b>	<b>25.3%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End October 31, 2018**

							% of Year	33%
Current Year Activity								
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>	
General Fund	101	\$ 41,195,221	\$ 6,482,992	15.7%	\$ 41,119,011	\$ 10,401,795	25.3%	
Housing Fund	201	3,725,000	1,081,181	29.0%	3,802,880	728,887	19.2%	
Public Safety Augmentation Fund	203	810,050	258,685	31.9%	810,050	209,450	25.9%	
Gas Tax Fund	204	3,233,140	621,962	19.2%	8,767,340	146,259	1.7%	
Measure I	205	1,293,570	252,063	19.5%	4,052,800	3,906	0.1%	
HOME	208	115,100	168,986	146.8%	210,000	-	0.0%	
Community Development Block Grant	209	712,760	49,093	6.9%	1,104,730	193,794	17.5%	
Parking Improvement District Area	210	43,600	19,500	44.7%	203,600	-	0.0%	
Air Quality Management District	211	99,460	-	0.0%	111,160	2,178	2.0%	
Homeland Security Grants - PD	214	628	-	0.0%	628	1,304	0.0%	
Proposition 30	215	-	-	0.0%	140,000	-	0.0%	
COPS	216	119,680	433,527	362.2%	579,910	-	0.0%	
Other Grants	217	51,500	58,515	0.0%	51,500	51,500	0.0%	
Office of Traffic Safety Grants	218	170,000	34,521	0.0%	170,000	42,165	0.0%	
JAG Grant	219	-	3,225	0.0%	-	2,496	0.0%	
Asset Forfeiture-Fed DOJ	220	-	-	0.0%	-	-	0.0%	
Cal HOME	222	56,050	-	0.0%	270,000	-	0.0%	
Asseet Forfeiture-Fed Treas	223	-	-	0.0%	-	-	0.0%	
Asset Forfeiture-State	224	-	789	0.0%	750	-	0.0%	
BSCC Budget Acct	225	-	-	0.0%	-	-	0.0%	
General Development	420	245,790	74,029	30.1%	1,122,510	1,163	0.1%	
Park Acquisition & Development	421	410,000	200,462	48.9%	118,400	-	0.0%	
Storm Drain Development	422	517,190	75,703	14.6%	471,520	-	0.0%	
Street & Traffic Facility Development	423	347,310	48,509	14.0%	1,479,570	-	0.0%	
General Capital Projects	425	-	-	0.0%	-	13,750	0.0%	
Street & Alley Repairs - Burrtec	426	208,000	17,367	8.3%	779,070	5,797	0.7%	
ERG Effic Capital Improved	427	-	2,455	0.0%	-	1,093,735	0.0%	
Water Utility	640	24,259,850	10,619,626	43.8%	36,577,960	7,110,697	19.4%	
Solid Waste Utility	641	11,773,161	2,918,028	24.8%	11,785,291	1,109,918	9.4%	
Sewer Utility	645	10,020,620	3,544,524	35.4%	11,245,500	1,843,616	16.4%	
Fire Worker's Comp	750	-	-	0.0%	-	-	0.0%	
Self-Funded Liability	751	4,096,690	1,365,997	33.3%	4,096,690	1,982,007	48.4%	
Fleet Management	752	1,392,000	438,074	31.5%	1,314,100	328,403	25.0%	
Information Systems	753	1,565,130	531,914	34.0%	1,565,130	522,365	33.4%	
Building Maint & Operations	754	1,098,830	366,284	33.3%	1,098,830	235,414	21.4%	
Successor Agency	805	5,209,815	1,300,494	25.0%	5,170,145	2,384,313	46.1%	
		<b>\$ 112,770,145</b>	<b>\$ 30,968,506</b>	<b>27.46%</b>	<b>\$ 138,219,075</b>	<b>\$ 28,414,913</b>	<b>20.56%</b>	